

has not carried the burden of providing any reason and/or examples to support any conclusion that the claims of the restricted groups are patentably distinct.

The Examiner has categorized the relationships between the inventions of Groups I and II as process of making and product made. Patentable distinctness may be shown if either or both of the following can be shown that (1) the process as claimed could be used to make other and materially different products or (2) the product as claimed can be made by another and materially different process (MPEP § 806.05(f)). In the present case, it is asserted that the product of Group I can be made by another and materially different process, for instance by adding the oil **after baking**. However, the Examiner has provided no reasons in support of his believe that the product as claimed could be made by a method of adding the oil after baking, and accordingly, the Examiner's reasoning is nearly a restatement of the Examiner's conclusion that the two groups are patentably distinct. As the Examiner has provided no reasons in support of his belief, the restriction is believed to be improper and should be withdrawn.

Applicants submit this application is now in condition for examination on the merits and early notification of such action is earnestly solicited.

Respectfully submitted,

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